

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Twin Lakes School Corp (8565)

Twin Lakes School Corp (8565)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$8,077,577	\$7,891,467	\$7,637,086	\$7,246,952	-3%	-5%
Transfer Tuition to Educational Service Agencies Within the State (564)	\$1,125,855	\$1,429,553	\$1,282,605	\$1,378,545	5%	7%
Group Health Insurance (222)	\$948,983	\$981,062	\$1,033,200	\$1,054,980	3%	2%
Social Security-Certified Employee Retirement (212)	\$597,210	\$578,288	\$556,935	\$535,411	-3%	-4%
Noncertified Salaries (120)	\$635,263	\$547,226	\$583,440	\$528,252	-5%	-9%
Teacher Retirement Fund, After 7-1-95 (216)	\$494,461	\$487,864	\$497,921	\$513,124	1%	3%
Textbooks (630)	\$90,902	\$534,613	\$205,332	\$234,570	27%	14%
Operational Supplies (611)	\$214,313	\$221,141	\$198,259	\$211,029	0%	6%
Licensed Employees Temporary Salaries (135)	\$96,396	\$91,679	\$65,267	\$163,480	14%	150%
Transfer Tuition to Private Sources (563)	\$50,874	\$55,659	\$45,894	\$140,043	29%	205%
Travel (580)	\$67,499	\$82,055	\$94,187	\$111,244	13%	18%
Severance/Early Retirement Pay (213)	\$107,386	\$122,280	\$153,357	\$109,034	0%	-29%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$112,137	\$109,641	\$105,618	\$99,781	-3%	-6%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$121,540	\$111,751	\$100,454	\$85,340	-8%	-15%
Nonlicensed Employees Temporary Salaries (136)	\$79,160	\$80,170	\$75,343	\$82,907	1%	10%
Connectivity (744)	\$4,984	\$6,987	\$65,231	\$81,543	101%	25%
Public Employees Retirement Fund (214)	\$48,967	\$46,156	\$53,690	\$54,201	3%	1%
Transfer Tuition to Other School Corporations Within the State (561)	\$47,925	\$44,283	\$38,323	\$38,878	-5%	1%
Equipment (730)	\$62,389	\$79,297	\$31,406	\$36,503	-13%	16%
Social Security-Noncertified Employee Retirement (211)	\$41,945	\$36,048	\$38,469	\$35,203	-4%	-8%
Workers Compensation Insurance (225)	\$54,924	\$31,015	\$37,980	\$34,941	-11%	-8%
Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$31,902	\$35,721	\$21,420	\$30,570	-1%	43%
Library Books (640)	\$44,061	\$21,986	\$21,110	\$23,920	-14%	13%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$14,344	\$35,472	\$18,848	\$21,540	11%	14%
Group Life Insurance (221)	\$15,288	\$14,269	\$14,169	\$15,322	0%	8%
Stipends (131)	\$0	\$0	\$5,265	\$14,200	N/A	170%
Other General Supplies (615, 660 to 689)	\$10,701	\$4,248	\$4,841	\$4,443	-20%	-8%
Dues and Fees (810)	\$4,353	\$6,464	\$9,037	\$3,996	-2%	-56%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$3,604	\$4,129	\$3,899	\$3,815	1%	-2%
Periodicals (650)	\$5,432	\$3,863	\$3,352	\$3,449	-11%	3%
Unemployment compensation (230)	\$0	\$13,625	\$2,326	\$2,961	N/A	27%
Purchased Services; Student Transportation Services (510)	\$0	\$0	\$1,566	\$1,924	N/A	23%
Miscellaneous Objects (876 to 899)	\$2,641	\$1,703	\$1,212	\$1,873	-8%	55%
Official Bond Premiums (525)	\$627	\$627	\$627	\$574	-2%	-8%
Postage and Postage Machine Rental (532)	\$240	\$0	\$288	\$121	-16%	-58%

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Vehicles (731)	\$0	\$0	\$11,515	\$0	N/A	-100%
Other Purchased Services (593)	\$0	\$0	\$950	\$0	N/A	-100%
Purchased Property Services; Repairs and Maintenance Services (430)	\$240	\$0	\$0	\$0	-100%	N/A
Computer Hardware (741)	\$2,222	\$34,656	\$25,236	\$0	-100%	-100%
Purchased Professional and Technical Staff Services (314)	\$3,925	\$0	\$0	\$0	-100%	N/A
Other Employee Benefits (241 to 290)	\$0	\$0	\$18,500	\$0	N/A	-100%
Purchased Property Services; Rentals (440)	\$1,845	\$0	\$0	\$0	-100%	N/A
Other Purchased Professional and Technical Services (319)	\$1,421	\$2,967	\$0	\$0	-100%	N/A
Purchased Professional and Technical Instruction Services (311)	\$50,541	\$6,350	\$4,498	\$0	-100%	-100%
Student Academic Achievement Total	\$13,274,074	\$13,754,312	\$13,068,653	\$12,904,671	-1%	-1%
Student Instructional Support						
Certified Salaries (110)	\$1,103,674	\$1,057,540	\$1,048,547	\$937,998	-4%	-11%
Noncertified Salaries (120)	\$390,055	\$378,870	\$390,775	\$350,039	-3%	-10%
Group Health Insurance (222)	\$232,880	\$238,639	\$240,285	\$238,587	1%	-1%
Social Security-Certified Employee Retirement (212)	\$81,641	\$78,437	\$78,009	\$69,856	-4%	-10%
Teacher Retirement Fund, After 7-1-95 (216)	\$62,432	\$61,827	\$61,931	\$63,012	0%	2%
Public Employees Retirement Fund (214)	\$30,412	\$33,087	\$37,441	\$37,143	5%	-1%
Social Security-Noncertified Employee Retirement (211)	\$26,441	\$25,333	\$26,126	\$23,447	-3%	-10%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$23,020	\$23,477	\$23,466	\$22,964	0%	-2%
Operational Supplies (611)	\$16,871	\$39,583	\$15,375	\$14,679	-3%	-5%
Severance/Early Retirement Pay (213)	\$19,525	\$13,864	\$25,363	\$14,409	-7%	-43%
Other Employee Benefits (241 to 290)	\$0	\$0	\$9,500	\$13,000	N/A	37%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$15,333	\$14,068	\$13,762	\$10,048	-10%	-27%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$625	\$12,500	\$23,700	\$8,500	92%	-64%
Travel (580)	\$4,151	\$8,050	\$5,121	\$7,524	16%	47%
Group Life Insurance (221)	\$3,639	\$3,582	\$3,571	\$3,939	2%	10%
Other Purchased Professional and Technical Services (319)	\$9,812	\$7,542	\$2,798	\$2,982	-26%	7%
Stipends (131)	\$0	\$0	\$0	\$750	N/A	N/A
Dues and Fees (810)	\$205	\$45	\$45	\$45	-32%	0%
Computer Hardware (741)	\$17,330	\$1,438	\$0	\$0	-100%	N/A
Textbooks (630)	\$0	\$2,590	\$0	\$0	N/A	N/A
Student Instructional Support Total	\$2,038,046	\$2,000,473	\$2,005,814	\$1,818,923	-3%	-9%
Overhead and Operational						
Noncertified Salaries (120)	\$1,885,885	\$1,859,523	\$1,848,856	\$1,907,948	0%	3%

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Light and Power - Other than Heating and Cooling (625)	\$497,800	\$527,219	\$493,584	\$522,823	1%	6%
Food Purchases (614)	\$498,836	\$547,091	\$555,002	\$473,015	-1%	-15%
Group Health Insurance (222)	\$285,394	\$315,828	\$338,441	\$384,452	8%	14%
Purchased Property Services; Repairs and Maintenance Services (430)	\$385,139	\$433,740	\$361,250	\$383,656	0%	6%
Vehicles (731)	\$305,353	\$254,077	\$319,673	\$327,016	2%	2%
Operational Supplies (611)	\$257,560	\$232,420	\$208,495	\$276,160	2%	32%
Gasoline and Lubricants (613)	\$176,515	\$227,149	\$222,754	\$243,466	8%	9%
Heating and Cooling for Buildings - Gas (622)	\$202,707	\$145,483	\$133,765	\$155,267	-6%	16%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$128,686	\$137,353	\$146,135	\$136,419	1%	-7%
Social Security-Noncertified Employee Retirement (211)	\$137,725	\$133,903	\$131,428	\$136,317	0%	4%
Public Employees Retirement Fund (214)	\$103,040	\$110,410	\$115,395	\$126,455	5%	10%
Certified Salaries (110)	\$110,654	\$110,934	\$111,058	\$114,058	1%	3%
Utility Services Water and Sewage (411)	\$80,855	\$92,456	\$96,462	\$84,750	1%	-12%
Telephone (531)	\$24,734	\$42,589	\$52,247	\$54,284	22%	4%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$45,772	\$46,593	\$45,090	\$45,278	0%	0%
Workers Compensation Insurance (225)	\$0	\$28,178	\$31,184	\$39,812	N/A	28%
Miscellaneous Objects (876 to 899)	\$10,048	\$17,426	\$22,624	\$23,139	23%	2%
Board Members Compensation (115)	\$0	\$0	\$0	\$21,000	N/A	N/A
Purchased Professional and Technical Board of Education Services (318)	\$3,905	\$7,393	\$12,717	\$16,377	43%	29%
Utility Services Removal of Refuse and Garbage (412)	\$17,743	\$15,415	\$14,904	\$15,337	-4%	3%
Travel (580)	\$12,117	\$10,488	\$13,907	\$12,184	0%	-12%
Teacher Retirement Fund, After 7-1-95 (216)	\$11,803	\$11,797	\$11,803	\$12,178	1%	3%
Social Security-Certified Employee Retirement (212)	\$8,632	\$8,392	\$8,811	\$8,996	1%	2%
Tires and Repairs (612)	\$12,304	\$12,267	\$6,224	\$8,807	-8%	42%
Group Life Insurance (221)	\$7,748	\$7,616	\$7,499	\$8,475	2%	13%
Equipment (730)	\$3,670	\$2,186	\$4,476	\$6,385	15%	43%
Dues and Fees (810)	\$5,933	\$5,820	\$6,095	\$6,385	2%	5%
Other Purchased Professional and Technical Services (319)	\$8,745	\$4,218	\$3,172	\$6,023	-9%	90%
Nonlicensed Employees Temporary Salaries (136)	\$6,752	\$6,492	\$6,304	\$5,002	-7%	-21%
Severance/Early Retirement Pay (213)	\$22,605	\$11,554	\$3,230	\$3,935	-35%	22%
Advertising (540)	\$5,372	\$5,931	\$5,623	\$3,339	-11%	-41%
Purchased Services; Student Transportation Services (510)	\$16,318	\$13,357	\$6,596	\$3,259	-33%	-51%
Other General Supplies (615, 660 to 689)	\$2,027	\$3,367	\$1,897	\$3,006	10%	58%
Other Employee Benefits (241 to 290)	\$0	\$0	\$3,000	\$3,000	N/A	0%
Purchased Professional and Technical Instruction Services (311)	\$3,550	\$14,500	\$713	\$2,360	-10%	231%
Official Bond Premiums (525)	\$238	\$714	\$478	\$478	19%	0%

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Bank Service Charges (871)	\$0	\$300	\$123	\$140	N/A	14%
Unemployment compensation (230)	\$2,884	\$6,369	\$605	\$0	-100%	-100%
Student Transportation Purchased From Another School Corporation Within The State (511)	\$1,367	\$0	\$0	\$0	-100%	N/A
Purchased Property Services; Rentals (440)	\$37,317	\$12,239	\$1,143	\$0	-100%	-100%
Overhead and Operational Total	\$5,327,731	\$5,422,785	\$5,352,760	\$5,580,984	1%	4%
Nonoperational						
Purchased Property Services; Construction Services (450)	\$501,701	\$618,857	\$2,719,964	\$2,036,530	42%	-25%
Redemption of Principal (831)	\$2,008,783	\$2,091,268	\$2,227,912	\$1,924,496	-1%	-14%
Equipment (730)	\$597,022	\$612,368	\$210,858	\$358,180	-12%	70%
Interest on Bonds or Notes (832)	\$1,771,639	\$1,648,087	\$775,623	\$340,208	-34%	-56%
Computer Hardware (741)	\$281,453	\$345,412	\$207,447	\$321,502	3%	55%
Land and Easements (710)	\$69,465	\$61,619	\$175,198	\$196,196	30%	12%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$106,106	\$99,051	\$134,015	\$174,475	13%	30%
Certified Salaries (110)	\$117,981	\$114,124	\$90,522	\$88,885	-7%	-2%
Noncertified Salaries (120)	\$86,891	\$89,089	\$79,870	\$79,482	-2%	0%
Vehicles (731)	\$33,500	\$0	\$0	\$44,590	7%	N/A
Other Purchased Professional and Technical Services (319)	\$31,794	\$32,074	\$541,524	\$38,873	5%	-93%
Purchased Property Services; Repairs and Maintenance Services (430)	\$20,418	\$8,484	\$63,997	\$21,198	1%	-67%
Purchased Property Services; Rentals (440)	\$25,766	\$25,819	\$38,297	\$8,643	-24%	-77%
Teacher Retirement Fund, After 7-1-95 (216)	\$9,871	\$9,771	\$7,373	\$8,277	-4%	12%
Purchased Professional and Technical Instruction Services (311)	\$9,831	\$7,373	\$4,915	\$7,373	-7%	50%
Social Security-Certified Employee Retirement (212)	\$9,026	\$9,195	\$7,394	\$7,283	-5%	-2%
Stipends (131)	\$0	\$4,590	\$6,385	\$7,055	N/A	10%
Social Security-Noncertified Employee Retirement (211)	\$6,434	\$6,437	\$5,855	\$5,837	-2%	0%
Bank Service Charges (871)	\$0	\$0	\$3,465	\$5,033	N/A	45%
Miscellaneous Objects (876 to 899)	\$1,021	\$0	\$0	\$308	-26%	N/A
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$708	\$624	\$592	\$246	-23%	-58%
Operational Supplies (611)	\$3,748	\$2,637	\$373	\$221	-51%	-41%
Postage and Postage Machine Rental (532)	\$231	\$0	\$0	\$0	-100%	N/A
Public Employees Retirement Fund (214)	\$28	\$0	\$0	\$0	-100%	N/A
Technology Related Professional Development (748)	\$26,458	\$1,485	\$899	\$0	-100%	-100%
Wireless Equipment (743)	\$0	\$0	\$3,575	\$0	N/A	-100%
Seldom or Non-Recurring Purchases (873)	\$11,240	\$0	\$0	\$0	-100%	N/A
Purchased Services; Student Transportation Services (510)	\$1,561	\$0	\$0	\$0	-100%	N/A
Other Technology Hardware (746)	\$679	\$0	\$4,257	\$0	-100%	-100%

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Nonoperational Total	\$5,733,353	\$5,788,364	\$7,310,310	\$5,674,891	0%	-22%
Grand Total	\$26,373,205	\$26,965,935	\$27,737,537	\$25,979,469	0%	-6%